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April 25, 2001

BOX PATENT APPLICATION
Commissioner for Patents
Washington, D.C. 20231

Re: Application of Yasuo IWASA and Shigekazu OI
POROUS RESIN FILM AND INK JET RECORDING MEDIUM
Our Ref. Q63961

Dear Sir:

Attached hereto is the application identified above including fifty-two (52) sheets of the specification, including the claims and abstract. **The requisite U.S. Government Filing Fee, the executed Declaration and Power of Attorney, and the Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	<u>21</u>	-	<u>20</u>	=	<u>1</u>	x	\$18.00	=	<u>\$18.00</u>
Independent claims	<u>1</u>	-	<u>3</u>	=	<u></u>	x	\$80.00	=	<u>\$0.00</u>
Base Fee									<u>\$710.00</u>

TOTAL FEE **\$728.00**

Priority is claimed from April 25, 2000 based on Japanese Application No. 2000-124021. The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE, MION, ZINN,
MACPEAK & SEAS, PLLC
Attorneys for Applicant

By: Mark Boland
Mark Boland
Registration No. 32,197

MXB:rwl